GAHC010283182025

2025:GAU-AS:17634

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/7342/2025

SHRI PANKAJ MOHAN
S/O- KUKHESWAR MOHAN,
R/O- NAMRUP THERMAL, P.O- NTPS,
DIST- DIBRUGARH, ASSAM, PIN-786622,

VERSUS

THE UNION OF INDIA
REPRESENTED BY THE SECRETARY TO THEBRGOVERNMENT OF INDIA,
MINISTRY OFBRFINANCE, DEPARTMENT OF REVENUE,ROOM NO.66A,
NORTH BLOCK, NEWBRDELHI-110001.

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS
5TH FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-01

3:THE SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX

NAHARKATIA RANGE ASSA

Advocate for the Petitioner : MR. R S MISHRA, MS. M DEY,MS B SARMA

Advocate for the Respondent : DY.S.G.I., SC, GST

BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE

ORDER

Date : 18.12.2025

Heard Ms. B. Sarma, learned counsel for the petitioner. Also heard Mr. A. Jain, learned counsel appearing on behalf of Mr. S. C. Keyal, learned counsel for the respondents.

2. Challenge made in this writ petition is to the communication/order dated 04.03.2025, passed by the Superintendent of GST, Naharkatia Range, whereby the GST registration of the petitioner has been cancelled.

3. Having considered that similar matter has been disposed of by this Court and as agreed to by the learned counsel for the parties, this writ petition is taken up for disposal at the motion stage.

4. The petitioner is engaged in the business of execution of work contract in the name and style of M/S Mohan Electromech, a proprietorship firm. The petitioner is a registered assessee under the provisions of Central Goods and Service Tax Act, 2017 and the Assam Goods & Services Tax Act, 2017 bearing GST Registration No. 18BFUPM1376K1ZP.

5. The petitioner claims that he had been complying with the provisions of the relevant Acts and Rules by discharging his tax liabilities as and when due.

6. Due to non-filing of GST Returns for a continuous period of 6 (six) months, the petitioner was served with a Show Cause Notice dated 07.10.2024, whereby the petitioner was directed to furnish the reply within 30 (thirty) days from the date of notice and to appear for personal hearing. By the said Show Cause Notice, the GST registration of the petitioner was suspended with effect from 07.10.2024 and subsequently cancelled vide the impugned order dated 04.03.2025.

7. It is the contention of the petitioner that he is not much conversant with the provisions of GST online portal and during the relevant period of time, there was a miscommunication between the petitioner and his tax consultant, for which he could not access the GST portal for few weeks. When the petitioner received the Show Cause Notice, the time for filing reply and availing personal hearing was already over. The petitioner has updated his GST Returns up to October-December, 2024, as permitted by the GST portal, and is desirous to continue with his business account.

8. Ms. B. Sarma, learned counsel for the petitioner, submits that although the petitioner intended to file necessary application seeking revocation of the cancellation of his GST registration, the same could not be filed as the limitation prescribed for filing of revocation application had already elapsed. She submits that the order of cancellation of registration vide the impugned communication/order dated 04.03.2024 is not sustainable in view of the fact that the petitioner has complied with all the requirements by updating all returns, although quarterly, upto October to December, 2024. Therefore, the cancellation of registration may be directed to be revoked.

9. Mr. A. Jain, learned counsel appearing for the respondents, fairly submits that in view of the order passed by this Court in the similar matter, he would have no objection if the similar relief is granted to the petitioner.

10. I have considered the submission of learned counsel for the parties and also perused the order dated 26.11.2025 passed by this Court.

11. This Court having considered the case of **Dhirghat Hardware Stores & Anr. Vs. Union of India & 3 Ors.**, in **WP(C) No. 5944/2025**, dispose of the similar nature of the matter, being **Mr. Masuk Ahmed Barbhuiya Vs. The Union of India & 3 Ors.**, in **WP(C) No. 6674/2025.** The relevant paragraph is reproduced herein below:

> *"10. Considered the submissions of the learned counsel for the parties and also perused the judgment and order dated 17.10.2025 passed by a Coordinate Bench of this Court in the case of Dhirghat Hardware Stores (supra). The relevant paragraphs of the said judgment are reproduced hereinbelow:*
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> *"...8. As per Section 29(2)(c) of the Act, an officer, duly empowered, may cancel the GST registration of a person from such date, including any retrospective date, as he deems fit, where any registered person, has not furnished returns for a continuous period of 6 (six) months. Rule 22 of the CGST Rules, 2017 has laid down the procedure for cancellation of the registration.*
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> *9. Rule 22 of the CGST Rules, 2017 being the bone of contention, is extracted herein below:-*
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> *Rule 22 : Cancellation of Registration*
>
> *(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.*
>
> *(2) The reply to the show cause notice issued under sub-rule [1] shall be furnished in FORM REG-18 within the period specified in the said sub-rule.*
>
> *(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be*

cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under Rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule

(1), (or under sub-rule (2A) of Rule 21A) cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of Section 29.

4) Where the reply furnished under sub-rule (2) (or in response to the notice issued under sub-rule (2A) of Rule 21A) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20 : Provided that where the person instead of replying to the notice served under sub rule (1) for contravention of the provisions contained in Clause (b) or Clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20.

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

10. It is discernible from a reading of the proviso to sub-rule (4) of Rule 22 of the Rules of 2017 that if a person, who has been served with a show cause notice under Section 29(2)(c) of the Act, is ready and willing to furnish all the pending returns and to make full payment of the tax itself along with applicable interest and late fee, the officer, duly empowered, can drop the proceedings and pass an order in the prescribed Form i.e. Form GST REG-20.

11. The learned counsel for the parties have also referred to an Order dated 11.10.2023 passed in a writ petition being WP(C) No.6366/2023 (Sanjoy Nath vs. The Union of India and others) wherein the petitioner therein was similarly situated like the present petitioners.

12. Having regard to the fact that the GST registration of the petitioner has been cancelled under Section 29(2)(c) of the Act, for the reason that the petitioners did not submit returns for a period of 6 (six) months and more and the provisions contained in the proviso to sub-rule (4) of Rule 22 of the CGST Rules, 2017 and cancellation of registration entails serious civil consequences, this Court is of the considered view that in the event the petitioners approach the officer, duly empowered, by furnishing all the pending returns and make full payment of the tax dues, along with applicable interest and late fee, the officer duly empowered, may consider to drop the proceedings and pass an appropriate order in the prescribed Form.

13. In such view of the matter, this writ petition is disposed of by providing that the petitioners shall approach the concerned authority within a period of 2 (two) months from today seeking restoration of her GST registration. If the petitioners submit such an application and complies with all the requirements as provided in the proviso to Rule 22 (4) of the Rules, the concerned authority shall consider the application of the petitioners for restoration of GST registration in accordance with law and shall take necessary steps for restoration of GST registration of the petitioner as expeditiously as *possible.*

14. It is needless to say that the period as stipulated under Section 73 (10) of the Central GST Act/State GST Act shall be computed from the date of the instant order, except for the financial year 2024-25, which shall be as per Section 44 of the Central GST Act/State GST Act. The petitioners herein would also be liable to make payment of arrears i.e. tax, penalty, interest and late fees."

12. Having perused the judgment and order in **Dhirghat Hardware Stores** (supra) and **Mr. Masuk Ahmed Barbhuiya** (supra), and considering that the issue involved in the present writ petition is identical on facts and law, this Court is of the considered view that the said decisions squarely cover the case of the present petitioner and as such, similar relief is deserves to be granted to the petitioner.

13. Accordingly, it is provided that the petitioner shall approach the concerned authority within 60 (sixty) days from today seeking restoration of his GST registration. If the petitioner submits an application and complies with all the requirements as provided in proviso to Rule 22 (4) of the CGST Rules, 2017, the concerned authority shall consider the application of the petitioner for restoration of GST registration in accordance with law and shall take necessary steps for restoration of GST registration of the petitioner as expeditiously as possible. It is further provided that the period as stipulated under Section 73 (10) of the CGST Act/State GST Act shall be computed from the date of this order. The petitioner shall make payment of the arrears i.e. tax, penalty, interest as well as late fees.

14. The writ petition stands disposed of, accordingly.

JUDGE

Comparing Assistant